

REVISION

L. B. Mason

OF THE

CANADIAN TARIFF,

BY J. C. LANGELIER.

BIBLIOTHEQUE
PARLEMENTAIRE

MONTREAL:

GAZETTE PRINTING HOUSE, CORNER ST. FRANÇOIS XAVIER AND CRAIG STREETS.

1872.

1-10170-1000
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PRELIMINARY REMARKS.

These notes were originally prepared to be published in the papers ; but some circumstances having prevented their publication through the press, it was thought advisable to make a pamphlet of them. So defective as the style in which they are written may be, their subject is not less pregnant with facts and suggestions which must draw the attention of all those who take some interest in the commercial and industrial policy of the Dominion. Such is the only excuse for their publication.

Montreal, April 18th, 1872.

REVISION

OF THE

CANADIAN TARIFF.



The great event of 1867 considerably modified the condition of Canadian economy, by abolishing the customs duties which cumbered our commercial relations with the Maritime Provinces. Confederation gave a powerful impulse to Canadian commerce and industry; in the interior, as well as the exterior, commercial operations took considerable proportions. During the year which expired on the 30th of June, 1870, we imported for \$74,814,339, and exported for \$73,573,490; so that our total commerce amounted to \$148,387,820. The customs brought to the Government \$9,462,940, and the tonnage of all our Canadian ports was 11,415,820 tons.

These figures show plainly the commercial importance which Confederation has given to this country. During the year which expired on the 30th of June, 1867, we imported for \$59,048,987, and exported for \$18,486,143, making the amount of our commerce \$107,535,130. The customs gave a revenue of \$7,023,327, and the tonnage at all ports did not exceed 9,883,187 tons. During the three years comprised within these two periods, that is to say, from the first of July, 1867, to the first of July, 1870, our commerce was increased \$40,852,690; the revenue from customs, \$2,439,613, and the tonnage 1,532,683 tons.

Before 1867, the total population of Canada did not exceed 2,700,000, the census of 1861 gave it 2,506,755 souls,—while now it has a population of 3,575,577; showing an increase of 1,068,822.

To any one who, without prejudice, examines these figures, they reveal progress. In uniting the confederated provinces under one government, the authors of Confederation formed a country of great commercial importance; they also formed the basis of a national industry, in assuring to us by the means of abolition of customs' dues a market of four millions of consumers.

Now, it will be naturally asked: has our industry developed in the same proportion

as our commerce? This must be answered in the negative. In a letter accompanying the report for the year 1870, the Commissioner of Customs writes to the Hon. Mr. Tilley, that "independently of our splendid and numerous flour mills, and of our vast establishments for the fabrication of all kinds of wooden articles, it is but just to say that the manufactures of Canada are distinguished, more by their diversity, than by the extent of their achievements." "There are" he adds, "a few manufactures which, as regards numbers and development, produce more than is necessary to supply the Canadian market."

To have been within the truth, Mr. Bouchette should have written that our manufactures were very far from sufficient to supply the Canadian market. We have spinners of wool and cotton, and at the same time we imported during the year of which Mr. Bouchette speaks, \$8,258,588 worth of woollens, and of cotton goods, \$7,399,992 worth; we also have large establishments where are made all manner of articles in iron, from the locomotive to the finest tack; notwithstanding this we imported during the year 1870, \$5,703,143 worth of these goods; we also imported of articles in copper and brass \$326,986, and of glassware \$553,366 worth, while we have, especially at Montreal, establishments where articles of this description are made quite as well as in foreign countries.

Where shall we find the cause of this anomaly? In our tariff, which does not give a sufficient protection against foreign competition, especially against English competition. We have all the necessary elements for the creation of a considerable industry, a market of four millions of people, skilled and inexpensive labour, raw material, motive power, and capital; but all these advantages are relative, and disappear when we have to enter into competition with English manufacturers, who have all these advantages, and enormous capital,

on which they pay but a comparatively nominal interest, without counting that their fabrics have that superiority which long experience has developed. How can the proprietor of a Canadian establishment sustain, without protection, the competition with English industry when the latter pays but an interest of two or three per cent on money; which here we cannot obtain without paying an interest of seven or eight per cent?

Moreover, Confederation gave to our market so sudden an enlargement, that up to the present time it has been almost impossible to reap the benefit. There is, with merchants as with all other human beings, a good deal of the spirit of routine, and while it is not established in an evident, even tangible, manner, that we can quite as advantageously purchase our merchandise in this country as abroad, our importers will always think themselves better served in England, where they have had business relations established for many years. It is with so great difficulty that a whole organization is changed! Those who believe in the future of our industry have not yet had time sufficiently to examine the vast field which opens before them.

It is by introducing into our tariff the modifications rendered necessary by our circumstances, that we shall surmount all these difficulties; it is by protecting our capitalists that we shall lay the foundations of an industry truly national, an industry which has every opportunity soon to take magnificent proportions, and considerably to augment the riches of Canada. For the moment it is urgent to facilitate the establishment of manufactures in all the little centres of trade; it is there that our working population should find the employment which it is forced to seek in a foreign country. When we shall have obtained this happy result our Canadians will not depart from the soil which possesses all their affections, and the immigrants who ordinarily traverse the country to go to our neighbors, will gladly accept here the work which they were going to ask from the Americans. Then our population like that of the United States will increase in an extraordinary manner, and the works of colonization will go on spontaneously, without the sacrifices which the government would perhaps make to advance it.

But before indicating the modifications which we think it necessary to make in our fiscal laws, it will be well to form a just idea of our financial position, and to point out clearly the principles which should govern the augmentation or diminution of the duties levied on the importation of certain merchandise. For this reason we shall endeavor to give on this point all the information desirable.

Admitting first of all that Canada, especially the Province of Quebec, contrary to the general opinion, is naturally a manufacturing country, that is to say, that it is a coun-

try whose climate, geographical position, and the aptitude of its inhabitants are more, favourable to manufacturing industry than to agriculture. Possessing manufacturing powers capable of development at small cost, labor as intelligent as inexpensive, the raw material required to supply the largest manufactures, the necessary capital for the working of vast establishments, and a market of four millions of consumers, we could support manufactures capable of giving employment to thousands of working people.

On the other hand we have large wants to satisfy. If we wish to form a nation, an independent people, which the authors of Confederation had in view, it is necessary that we should put ourselves in the way to be self supporting, and to obtain that material power which determine the position which each people shall occupy in the order of nations. We have in the United States neighbors who are also rivals, and it is important that we should follow them in the path of progress; if they too far outstrip us, they may finish by imposing upon us relations contrary to our sentiments and interests. When they shall have paid their debt, the discharge of which requires enormous taxes, their industry will be freed from the restraints with which it is now trammelled, and we shall have in the manufacturers of Rhode Island and Massachusetts more formidable competitors than those of Sheffield and Manchester.

For the rest, industry has become queen of the world; it is she who gives the government of nations. If Prussia has become arbiter of the destinies of Europe, it is because for half a century her kings have endeavoured to make her a great industrial centre.

Without aspiring to direct the affairs of the world, it is absolutely necessary that we should have a national industry to utilize the riches of our immense territory. When we shall have large and numerous manufactures, our workmen will stay among us, as we before said, the vigorous sons of our farmers will attach themselves to the soil which will better remunerate their labours, and the emigrant coming from Europe will cease to ask from our neighbours the means of existence which we shall then be able to offer to him. Truly colonization should be accomplished by manufactures; we have a superb territory to populate, and it is by industry alone that this great work can be performed. In fact, the industrial question includes our whole policy.

The work of colonization, however, is not the only care which should occupy our statesmen. Our soil encloses immense riches: we have iron and copper mines, almost inexhaustible coal fields, wood, wool, and in fact almost all the raw material necessary to supply the most extensive manufactures, without speaking of the water powers which exist in almost every part of our country. The products of our agriculture, which needs

encouragement, would support a numerous working population, and our railways and rivers would render extremely easy the transportation of our wealth. We only lack manufactures to complete all that constitutes a rich and independent people.

But to have these manufactures it is necessary to assure them of success by protecting them. Now here a difficulty presents itself which must be overcome. The people will necessarily oppose the increase of certain duties; and as all things are connected in the economy of a country, we shall lose all the advantages resulting from the low price of labour, and material if we raise the tariff. To solve the question in a manner advantageous to the country, it will be necessary so far as possible to evade this danger.

Before suggesting a remedy for this evil it would be well to establish that the Government must before long raise the tariff to meet its wants. They have to provide for the construction of several public works which will augment our public debt by forty-four millions, and the interest payable on this increased debt will necessitate a corresponding augmentation of revenue. As the modification which we suggest in the tariff are based upon this increase, let us now look at what it will amount to.

1st. The annexation of Columbia and the North West territories will necessitate some extra expenses of administration, which we may enumerate as follows:

Militia.....	\$200,000
Postal service.....	200,000
Legislation.....	50,000
Customs.....	50,000
Sundry services.....	30,000

Making a total increase of.....\$600,000

2nd. It will also be necessary to expend in the neighborhood of forty-four millions for the following public works:

For the Intercolonial Railway.....	\$15,000,000
" Pacific Railway.....	12,000,000
Enlargement of the canals.....	12,000,000
Ordinary works.....	4,000,000
The North West territories.....	1,000,000
Total.....	\$44,000,000

At five per cent this amount would require \$2,200,000 to meet the interest.

3rd. The annexation of British Columbia and of the North West Territories has increased the capitation subsidies to provinces from \$247,687.20 to \$2,863,277.60, making an augmentation of \$391,590.40, which together with \$75,000 of a special grant makes up \$466,590.40. Adding these three amounts together we arrive at a total increase of \$3,466,590.40. Our ordinary expenses which were \$14,345,509, for the year 1869-70, will by this addition be advanced to \$17,812,099.98.

Since that three millions and a half of new imposts must be levied, we shall see in what proportion they should be derived from inland revenue and customs. Saying that the receipts from excise are increased by \$1,135,188.44; and from customs by \$2,378,856.64; there shall be an addition of \$3,514,-

045.08, exceeding by \$47,454.68 the increase of expenditure, estimated at \$3,466,590.40.

In distributing these numerous imposts over the different sources of revenue, account should be taken of certain interests which require to be watched over. The more clearly to make these distinctions, we may divide merchandize, subject to fiscal charges, into three classes:—1st, articles of luxury and fancy goods; 2nd, the necessities of life, and 3rd, those things comprised in the above two classes, that we can advantageously manufacture in this country.

As to luxuries and fancy goods, high duties may be imposed upon them without increasing in any degree the price of living or of labour. The revenue derived from these articles, as Smith observes, may be regarded as the voluntary offering of a people, as those who are affected by the tax can, without serious inconvenience, cease to buy things which are thus affected. The duty on necessities of life, on the contrary, is nothing more than a direct tax on salaries, and consequently increases the price of labour. It is for this reason that it is desirable, as far as possible, to favour the free importation of these last.

Of all systems of imposts, land tax is decidedly the least acceptable in a new country like Canada. The soil returns comparatively so little, and for some years back the cost of cultivation has been so much increased that, by imposing on the farmer a tax so direct, the value of his property would be so diminished, that we should ruin agriculture, which has so much need of being encouraged, because it is still our first industry. Besides, we must naturally perceive that in imposing new taxes upon agriculture we proportionately augment the cost of living of the working classes, and thus we should lose, from the industrial point of view, the immense advantages of cheap labour.

We, however, have merchants who ask for the imposition of a land tax. In a paper read before the Dominion Board of Trade, at Ottawa, Mr. Robert Wilkes, of Toronto, suggested the imposition of a million dollars on landed property, and of one hundred and twenty-five thousand dollars on the transfer of land. It is unnecessary to say that this paper displayed on the part of its author a great deal more of imagination than of common sense; and that the members of the Board of Trade were very far from wishing to adopt his conclusions.

We remarked before that articles which could be advantageously manufactured in this country should be taxed, which would support our manufacturers in entering into competition with foreigners. Amongst these articles there are some of which we have the raw material, such as woolen goods, ironware, glassware, etc., etc., and others of which we can import the raw material at as small a cost as the English manufacturers, such as cotton.

To encourage the production of these arti-

cles in the country is at the same time to encourage the development of our natural resources.

To show the quantity of raw material which we should produce, and the advancement which would take place in our manufactures, if we had a tariff which would permit us to manufacture these articles, we will give a table showing the value of merchandise imported, the percentage of duty upon them, the tariff to which they are subject, and on the other side the value of the raw material entering into the construction of these articles which we have exported. We will take for a basis of this table the figures given in the "Movement of Commerce for 1869-70"; the amount of importation having steadily increased since that time, these figures will give to the comparison a foundation of which it will be impossible to contest the correctness. Here is the table:—

[See Table I.]

As may be seen by this table, we imported in that year for \$15,882,588 of ordinary merchandise, and exported during the same period for \$28,096,302 of raw material employed in the manufacture of these goods, which brought to the Government but \$2,990,595.

Resuming all these details in a few words we will give the rules upon which the revision of the tariff should be based.

1st. Reduce so far as possible the duties on the necessities of life.

2nd. Increase the duties on those articles imported which can advantageously be manufactured in this country, at all events, those of which we produce the raw material.

3rd. Place very heavy duties on luxuries and fancy goods.

It is in the application of these rules that we suggest the proposed changes in the tariff indicated in the following table, taken from the "Movements of Trade for 1869-70." The table gives the actual tariff, the duties which it yielded in 1870, the value of the merchandise imported, the tariff proposed, the duties which it will give, and also the increase of revenue which would result from it:

[See Table II.]

Such should be the Canadian tariff to enable us to meet all the exigencies of our position. In the proposition which we have made, the duties on importations will not affect the necessities of life, consequently the price of labour will not be affected, and it will favour the creation and development of certain manufactures, the raw material for which will be admitted free of duty, while articles which we produce have a high duty attached to them.

These changes are also required by the necessities of the public service, and we have endeavoured to draw profit from the position of affairs which creates this necessity, by giving to the changes a tendency to protect our manufactures.

If these changes produce the good results which we have reason to expect, from the industrial point of view, the increase of customs receipts will not in all probability reach the figure at which we place it. Thus if we import but for \$6,000,000 of woollens, instead of for \$6,968,552, as we have estimated, it is evident that the increase of five per cent., which we have proposed, will not realize the \$343,427.60, upon which we calculated. But the error will be but nominal, as population through manufacturing industry will increase more than the importation of articles affected by duties will fall off. But supposing a slight deficit in the revenue, it must also be supposed that the expenditure will not at once reach the amount which we have indicated; this will not take place in all probability for six or seven years, when manufactures will have added half a million to our population.

One more observation before closing this first part.

At the last meeting of the Dominion Board of Trade, certain delegates, more especially Mr. Ryan, of Montreal, suggested the substitution of specific for *ad valorem* duties, for the purpose of preventing difficulties between the merchants and customs officials. This proposition seems still more unacceptable, as specific duties are nearly always unjust, as by it the same charge is made for an inferior article as for a first class article. The general introduction of specific duties would create a monopoly, detrimental to the poor. This is evident; the question has long been discussed and agreed upon by economists.

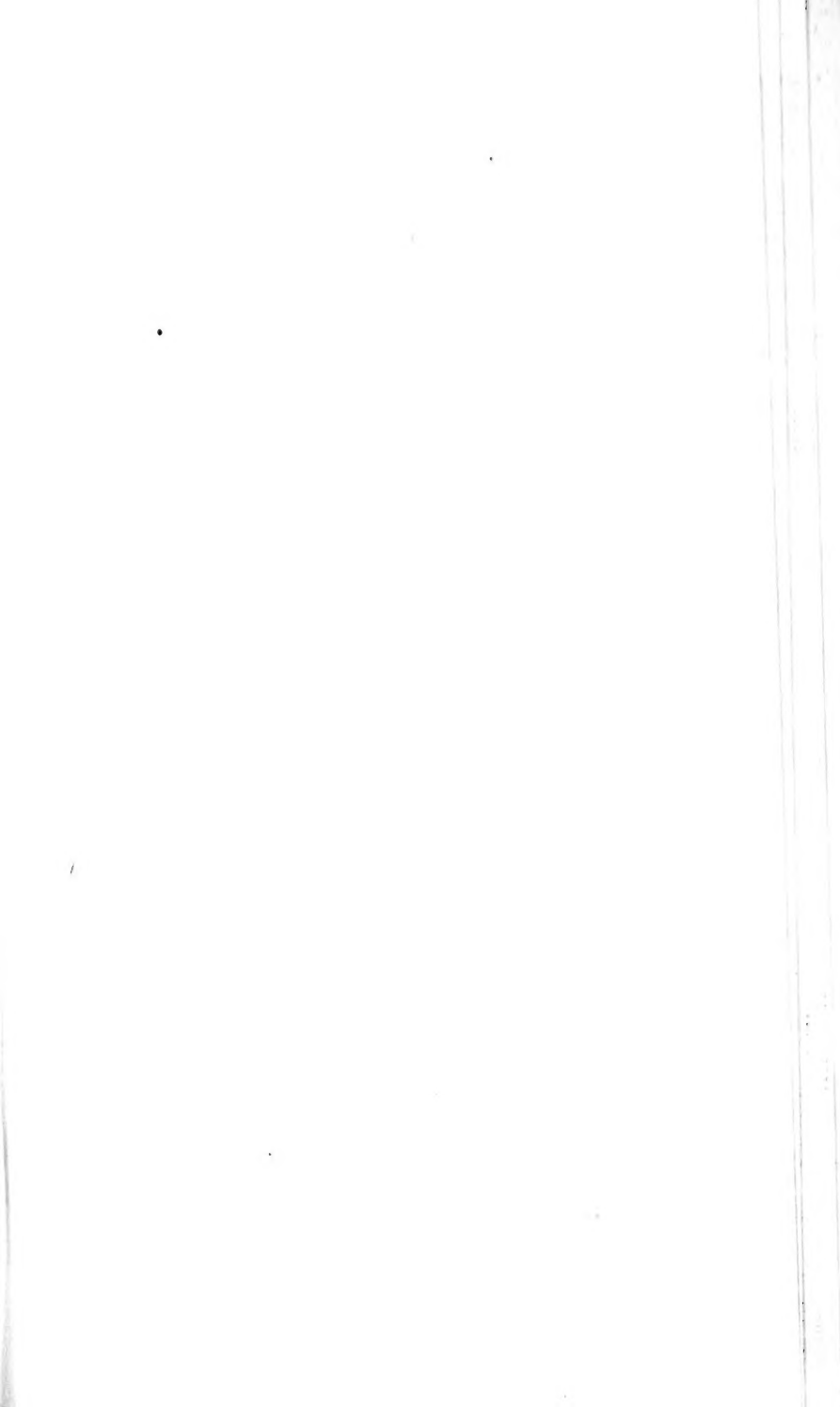
These changes will but increase the average of our tariff by 2.01 per cent, that is, the difference between 7.90 per cent representing the average which gives \$9,462,940 of duties, on \$74,814,399 of merchandise under the tariff of 1869-70, and 9.91 per cent representing the average which gives \$11,860,748 of duties on \$74,814,339 under the proposed tariff, which as we have just seen will increase the customs revenues by \$2,397,538.70.

Now that it has been seen in detail the changes which we suggest to be introduced into the customs laws, the reason why we ask them, and the increase of revenue which they will create, we will classify the different articles in the order of tariff which we propose, and later we speak of the modifications which should take place in the excise laws.

PROPOSED TARIFF.

SECTION A.

Articles.	Duties.	
<i>Subjected to a Specific Duty.</i>		
	\$	c.
Sulphuric acid, per lb.....	0	01
Acetic acid and Vinegar, per gal.....	0	15
Butter coming from the United States, per lb.....	0	04
Cigars, per lb.....	1	00
Cheese from the United States per lb..	0	03



IMPORTATIONS.

ARTICLES.		VALUE.	DUTIES.
Articles having Iron as a Basis.	Hardware and Cutlery	\$ 204,261	30,632
	Spades, Shovels, Axes, Hoes, Rakes, Forks, Scythes, Sickles, and all sharp Instruments	77,925	11,687
	Nails, Tacks, etc.	81,866	12,250
	Stoves and other castings	186,463	27,973
	Other Hardware	1,808,430	270,073
	Locomotives and Cars for Railways	45,790	6,868
	Mowers and Reapers, and Thrashing Machines.	46,863	7,029
	Miscellaneous Machinery	252,536	37,880
	Portable Preses	944	141
	Steam Machines, not being Locomotives	18,661	2,799
	Iron	1,783,876	89,697
	Fire Engines	695	....
	Machinery used in Mills	191,034	....
	Nails, composition for sheeting, and composition Spikes	7,547	....
	Cranks and Shafts for Steamboats and Mills,—rough	3,996	....
	Locomotives, Engine Frames, Hoop Iron or Steel for Tyres, Crank Axles, Piston Rods, Guide and Slide Bars, Crank Pins and Connecting Rods.	75,073	....
	Railroad Bars and Frogs, Wrought Iron or Steel Chairs, and Fish plates and Car Axles	917,283	....
		5,103,143	479,019
Articles having Copper for a Basis.	Chandeliers, Girandols and Gas Fittings.	17,219	2,582
	Flat Wire for Crinolines—covered	16,025	2,403
	Manufactures of Brass or Copper	26,465	3,969
	Sulphate of Copper	2,721	....
	Bells	16,166	....
	Philosophical Instruments	2,058	....
	Wire Cloth of Brass or Copper	3,471	....
	Copper or Brass Tubes and Pipes	116,007	....
Wooden Articles.	Copper Wire, round or flat	26,853	....
		\$ 326,986	8,595
	Bagatelle and Billiard Tables and Fittings. .	10,968	1,645
	Brooms and Brushes	20,059	3,008
	Cabinet Ware and Furniture	71,762	10,764
	Carriages.	37,799	5,672
Type	Manufactures of Wood.	170,558	25,581
		\$ 311,146	46,670
		47,733	2,386
	Glass, polished and stamped	35,479	5,321
	Glass	157,952	23,692
Ash.	Glassware	359,935	53,989
		\$ 553,366	83,002
Wool.	Carpets and Hearth Rugs	439,070	65,861
	Manufactured Clothes	298,556	32,783
	Hats and Caps	632,401	94,859
	Woolen Goods	6,968,552	1,045,287
Rags.		\$8,258,588	1,238,798
	Paper of all kinds	181,186	27,178
	Stationary	365,811	54,870
		546,997	82,948
Ale, Beer, and Porter, in Casks and Bottles		92,917	23,457
Manufactured Furs		41,812	6,271
Grand Total		\$15,882,588	\$2,990,595

TABLE I.

		EXPORTATIONS.	
DUTIES.	TARIFF OF.	ARTICLES.	VALU.
30,632	15 per cent ad val....	.....	....
11,687	" " "	Iron Ore	\$ 34,927
12,250	" " "	Iron in Pigs and Scrap.	294,497
27,973	" " " ....	.....	....
270,073	" " " ....	.....	....
6,868	" " " ....	.....	....
7,029	" " " ....	.....	....
37,880	" " " ....	.....	....
141	" " " ....	.....	....
2,799	" " " ....	.....	....
89,697	5 per cent. ad val....	.....	....
....	Free of duty .....	.....	....
....	" "		
....	" "		
....	" "		
....	" "		
....	" "		
479,019			329,424
2,582	15 per cent. ad val....	Copper Ore	250,159
2,403	" " "	Copper	21,064
3,969	" " " ....	.....	....
....	Free of duty .....	.....	....
....	" "		
....	" "		
....	" "		
....	" "		
....	" "		
8,595			271,221
1,645	15 per cent. ad val....	Wood of all kinds.	20,940,434
3,008	" " " ....	.....	....
10,764	" " " ....	.....	....
5,672	" " " ....	.....	....
25,581	" " " ....	.....	....
46,670			20,940,434
2,386	5 per cent. ad val....	Lead Ore	617
5,321	15 " " "	Antimony	282
23,692	" " "	Pot Ash	449,381
53,989	" " "	Pearl Ash	76,999
83,002			576,380
65,861	15 per cent. ad val....	Wool, (2,443,862 pounds)	770,299
32,783	" " "	Sheep Skins, (218,697)	115,424
94,859	" " " ....	.....	....
1,045,287	" " " ....	.....	....
1,238,798			885,723
27,178	15 per cent. ad val....	Rags	28,818
54,870	" " " ....	.....	....
82,048			28,818
23,457	Specific and ad val....	Barley	4,573,326
6,271	15 per cent. ad val....	Umanufactnred Furs	310,087
\$2,990,595			\$28,096,302

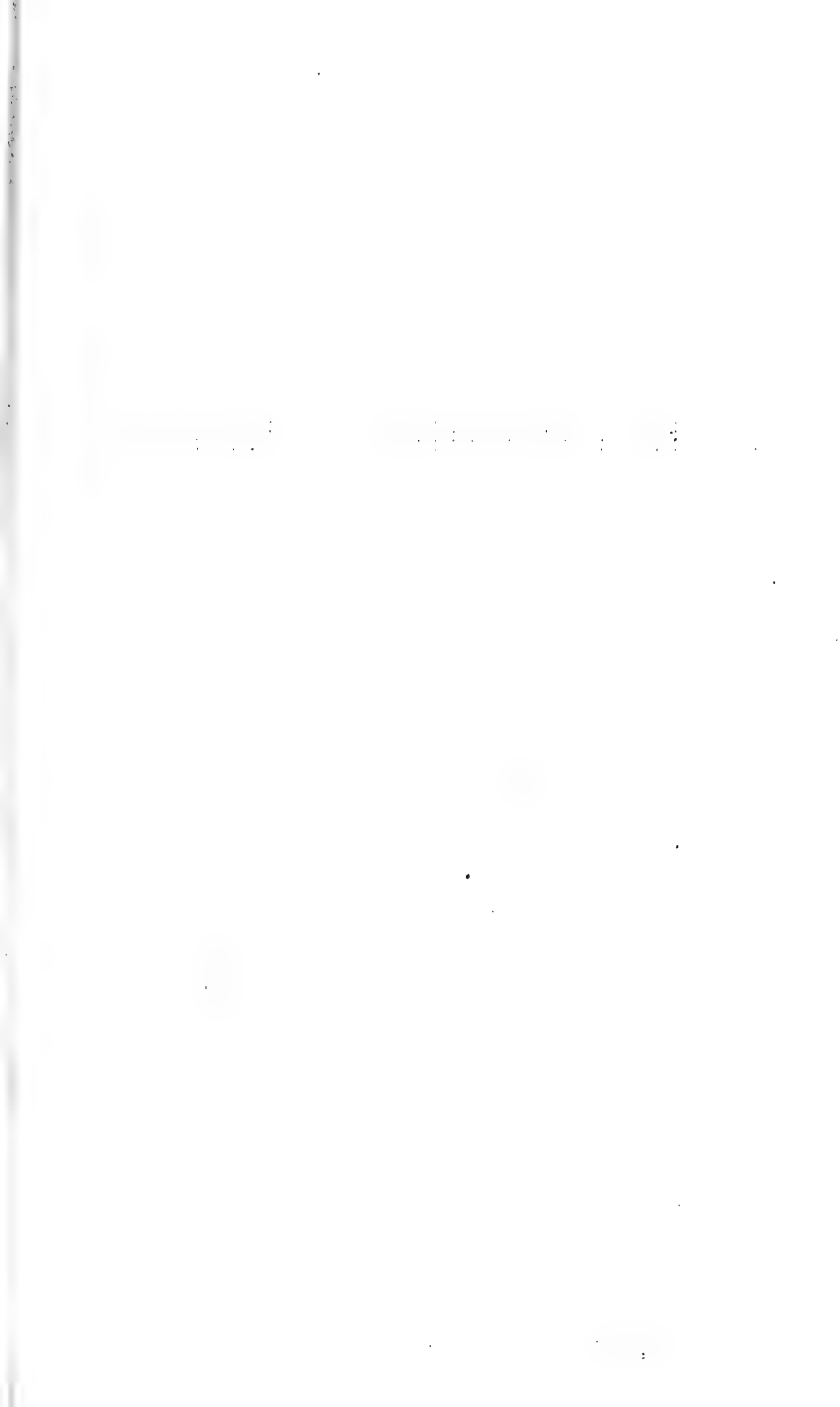


ARTICLES.	PRESENT TARIFF.
Sulphuric Acid	S. D. ½c. & lb
Vinegar and Acetic Acid.....	" 10c. & gal.....
Cigars	" 45c. & lb.....
Malt	" 40c. & minot.....
Oils	" 15c. & gal.....
Naphta, Benzole and refined Petroleum.....	" 15c. & gal.....
Products of Petroleum.....	" 10c. & gal.....
Raw Petroleum.....	" 6c. & gal.....
Brandy	" 80c. & gal.....
Geneva	" 80c. & gal.....
Rum	" 80c. & gal.....
Whisky	" 80c. & gal.....
Cordials	" 1.20c. & gal.....
Perfumed Spirits in Bottles.....	" 1.20c. & gal.....
Do do in Flasks	" 1.20c. & gal.....
Strong Waters.....	" 1.20c. & gal.....
Spirits and Strong Waters not classified.....	" 1.20c. & gal.....
Hops	" 5c. & lb.....
Ale, Beer and Porter in Casks 10 per cent. ad val and	" 5c. & gal.....
Do do in Bottles 10 per cent. ad val and..	" 7c. & gal.....
Tobacco manufactured and snuff, 10½ per ct. ad val..	" 20c. & lb.....
Wines of all sorts, 10 per cent. ad val and.....	" 10c. & gal.....
Patent Medicines.....	25 per cent. ad val....
Playing Cards.....	25 " "
Perfumery not elsewhere enumerated.....	25 " "
Perfumed and Toilet Soaps.....	25 " "
Bagatelle and Billiard Tables.....	15 " "
Blacking.....	" " "
Brooms and Brushes.....	" " "
Furniture and Cabinet Ware.....	" " "
Carpets and Hearth Rugs.....	" " "
Carriages.....	" " "
Coach and harness Furniture.....	" " "
Girondole, Gas Fixtures and Chandeliers.....	" " "
Cider.....	" " "
Manufactured Clothes.....	" " "
Cocoa and Chocolate.....	" " "
Cottons	" " "
Dried Fruits and Nuts of all kinds.....	" " "
Drugs not specified.....	" " "
Fancy Goods.....	" " "
Fire Works.....	" " "
Guns, Rifles and Fire Arms.....	" " "
Glass plated and polished.....	" " "
Glass stained.....	" " "
Glass Ware.....	" " "
Hats Plush.....	" " "
Iron, Hardware and Cutlery.....	" " "
Shovels, Scythes, Axes, Hoes, Rakes, Spades, Siccles.	" " "
Spikes, Nails and Tacks.....	" " "
Stoves and Castings	" " "
Other Hardware.....	" " "
Jewellery and Watches manufactured.....	" " "
Manufactures of Caoutchouc and Gutta Percha....	" " "
Copper red and yellow.....	" " "
Musical Instruments.....	" " "
Locomotives and Cars.....	" " "
Manufactures of Marble.....	" " "
Machines not elsewhere specified.....	" " "
Paper of all kinds.....	" " "
Silk, Satin, and Velvét.....	" " "
Stationary.....a.....	" " "
Steam Machinery.....	" " "
Small Wares.....	" " "
Woolens	" " "
Irons	5 per cent.....
Type	5 per cent.....
Busts, Statues, and Statuettes.....	Free of duty.....
Drawings, not in Oil.....	" "
Medals and Precious Stones.....	" "
Oil Paintings	" "
Acids Alum, Antimony, Arzol.....	" "

DUTIES.	PROPOSED TARIFF.	DUTIES.	VALUE OF ARTICLES.	INCREASE OF DUTIES.
\$ 9,848.27	S. D. 1c. $\text{\textcircled{H}}$ lb.....	19,696.54	44,448	9,848.27
9,405.68	" 15c. $\text{\textcircled{H}}$ gal.....	26,961.20	30,061	10,503.05
55,372.77	" 1.00c. $\text{\textcircled{H}}$ lb.....	115,000.00	151,401	59,628.00
7,766.00	" 60c. $\text{\textcircled{H}}$ minot..	11,649.00	30,095	3,883.00
15,983.77	" 20c. $\text{\textcircled{H}}$ gal.....	21,310.80	32,603	5,327.01
4,038.07	" 20c. $\text{\textcircled{H}}$ gal.....	5,274.20	6,493	3,470.15
3,200.20	" 15c. $\text{\textcircled{H}}$ gal.....	4,735.50	7,314	1,515.30
958.35	" 8c. $\text{\textcircled{H}}$ gal.....	1,277.44	5,133	319.09
242,278.68	" 1.20c. $\text{\textcircled{H}}$ gal.....	373,576.20	373,566	128,199.52
378,394.69	" 1.10c. $\text{\textcircled{H}}$ gal.....	493,665.50	206,595	115,270.81
175,604.20	" 1.00c. $\text{\textcircled{H}}$ gal...6..	218,505.00	104,827	42,901.00
105,269.82	" 90c. $\text{\textcircled{H}}$ gal.....	118,428.22	107,248	13,158.40
2,063.50	" 1.50c. $\text{\textcircled{H}}$ gal.....	2,579.20	3,423	515.70
2,085.12	" 1.50c. $\text{\textcircled{H}}$ gal.....	2,605.32	4,749	520.20
710.94	" 1.50c. $\text{\textcircled{H}}$ gal.....	888.70	3,543	177.76
1,934.94	" 1.50c. $\text{\textcircled{H}}$ gal.....	2,594.64	1,751	659.70
149.94	" 1.50c. $\text{\textcircled{H}}$ gal.....	187.14	201	37.20
303.80	" 10c. $\text{\textcircled{H}}$ gal.....	607.60	1,636	303.80
7,189.38	30 p.c.ad val.& 5c. $\text{\textcircled{H}}$ gal.	12,907.58	28,591	5,718.20
16,268.18	30 p.c.ad val.& 7c. $\text{\textcircled{H}}$ gal.	29,132.38	64,326	12,864.20
57,614.55	25 p.c.and 20c. $\text{\textcircled{H}}$ gal...	76,785.05	76,682	19,170.50
170,547.66	35 p.c.and 10c. $\text{\textcircled{H}}$ gal...	218,426.56	478,789	47,878.90
14,572.94	50 per cent. ad val.....	29,145.50	58,291	14,572.94
2,537.70	50 " " " "	5,075.40	10,145	2,537.70
5,561.96	50 " " " "	11,123.72	22,248	5,561.96
3,383.52	50 " " " "	6,767.04	13,535	3,383.52
1,645.36	25 " " " "	2,742.16	10,968	1,096.80
1,768.89	" " " " " "	2,948.29	11,794	1,179.40
3,008.34	" " " " " "	5,014.24	20,059	2,005.90
10,764.27	" " " " " "	17,940.47	71,762	7,179.30
65,861.67	" " " " " "	109,769.57	439,079	43,907.70
5,672.24	" " " " " "	9,452.14	37,799	3,779.90
13,730.56	" " " " " "	22,684.46	91,539	9,153.90
2,582.63	" " " " " "	4,304.53	17,219	1,711.00
312.50	" " " " " "	340.70	2,082	280.20
32,783.84	" " " " " "	54,639.44	218,556	21,855.60
1,348.70	" " " " " "	2,247.90	8,992	899.20
1,100,998.31	20 " " " " " "	1,367,997.91	7,339,992	366,999.60
72,064.03	25 " " " " " "	120,107.23	480,434	48,043.20
50,879.54	" " " " " "	84,799.94	339,204	33,920.40
3,431.61	" " " " " "	5,718.51	22,879	2,287.90
1,124.71	" " " " " "	1,973.61	7,489	748.90
2,235.18	" " " " " "	3,725.38	14,902	1,490.20
5,321.42	" " " " " "	8,768.42	35,479	3,547.90
23,692.81	" " " " " "	37,488.01	157,952	15,795.20
53,989.01	" " " " " "	89,982.51	359,935	35,993.50
269.85	" " " " " "	449.75	1,799	179.90
30,632.51	" " " " " "	51,058.00	204,261	20,426.10
11,687.96	" " " " " "	19,480.46	77,925	7,792.50
12,250.51	" " " " " "	20,417.11	81,666	8,166.60
27,973.02	" " " " " "	46,619.32	186,463	18,646.30
270,063.15	" " " " " "	450,103.15	1,800,430	180,043.00
57,731.73	" " " " " "	96,046.43	383,548	38,3 4.80
15,515.17	" " " " " "	20,636.43	103,436	

Oil Paintings .....	"	"	.....
Acids, Alum, Antimony, Argol .....	"	"	.....
Bark, Woods, Drugs, Nuts and Vegetables, used chiefly for dyeing .....	"	"	.....
Bleaching Powder and Borax .....	"	"	.....
Colours and other articles, imported for Paperhang- ers and Painters .....	"	"	.....
Cream Tartar, crystalized .....	"	"	.....
Red and White Lead—dry .....	"	"	.....
Nitre, Salt Amoniac, Salt Soda, Soda Ash, Saltpetre, Caustic Soda, Nitrate and Silicate of Soda .....	"	"	.....
Ochres and Metallic Oxides .....	"	"	.....
Oils—Cocoa Nut, Pine and Palm, in their natural state .....	"	"	.....
Medicinal Roots .....	"	"	.....
Blue Vitriol .....	"	"	.....
Whitening .....	"	"	.....
White Zinc, dry .....	"	"	.....
Ashes—Pots and Pearls .....	"	"	.....
Biscuits and Bread from Great Britain and B. N. A. Provinces .....	"	"	.....
Bolting Cloth .....	"	"	.....
Bookbinders Tools .....	"	"	.....
Burr Stones .....	"	"	.....
Candle Wick .....	"	"	.....
Cotton and Flax waste .....	"	"	.....
Cement, Marine and Hydraulic .....	"	"	.....
Church Bells and Communion Plate .....	"	"	.....
Cocoa Paste .....	"	"	.....
Fire Engines .....	"	"	.....
Fish Hooks, lines, nets, Seines and twine pegs .....	"	"	.....
Gold Beaters, Brim Moulds and Skins, Gold Silver, and Plater's Leaf .....	"	"	.....
Hoop Skirt Manufacture, articles for .....	"	"	.....
Junk and Oakum .....	"	"	.....
Lithographic Stones .....	"	"	.....
Machinery for Mills .....	"	"	.....
Nails, Composition and Sheating .....	"	"	.....
Oil Cake .....	"	"	.....
Printers Implements .....	"	"	.....
Straw Plaits, Tuscan, gross fancy .....	"	"	.....
Veneering in Wood and in Ivory .....	"	"	.....
Wirecloth of Brass or Copper .....	"	"	.....
Brass—bar, rod, sheet, and scrap .....	"	"	.....
Cranks and Shafts for Steam Boats and Mills .....	"	"	.....
Copper—pig, bar, rod, bolt and sheet .....	"	"	.....
Iron—scrap, Galvanized or pig, puddled, in bars, blooms and billets, bolts and spikes, galvanized .....	"	"	.....
Locomotives, Engine Frames, Axles, Hoops or Steel for Tires, Piston Rods, Guide and Slide Bars, and Connecting Rods .....	"	"	.....
Railroad Bars and Frogs, Wrought Iron or Steel Chairs, and Fish Plates, and Car Axles .....	"	"	.....
Tubes and Piping of Brass, Copper or Iron, drawn .....	"	"	.....
Copper or Brass Wire, round or flat .....	"	"	.....
Cocoa, bean and shell .....	"	"	.....
Corkwood and Bark .....	"	"	.....
Diamonds and Precious Stones .....	"	"	.....
Eggs .....	"	"	.....
Emery .....	"	"	.....
Fire Wood .....	"	"	.....
Fish Bait .....	"	"	.....
Grease, and Grease scraps .....	"	"	.....
Gum—copal .....	"	"	.....
Hay .....	"	"	.....
Hops .....	"	"	.....
Marble, unwrought .....	"	"	.....
Moss for Upholstering .....	"	"	.....
Osiers and Willows for Basket makers .....	"	"	.....
Tobacco, unmanufactured .....	"	"	.....
Trees, Plants, and Shrubs .....	"	"	.....
Turpentine, other than spirits of .....	"	"	.....
Whale Oil .....	"	"	.....
Unmanufactured Wood .....	"	"	.....
Total of the value on and of duties on free articles at 5 per cent. and 25 per cent. ad val .....			.....
Total of duties on imposed articles .....			.....
Grand Total .....			.....

	"	"	"	1,861.20	39,324	1,861.20
	"	"	"	8,811.60	176,232	8,811.60
	"	"	"	1,688.70	33,774	1,688.70
	"	"	"	643.30	12,876	643.30
	"	"	"	1,520.35	30,407	1,520.35
	"	"	"	4,654.40	93,088	4,654.40
	"	"	"	8,712.35	174,347	8,712.35
	"	"	"	462.75	9,255	462.75
	"	"	"	2,082.45	41,659	2,082.45
	"	"	"	406.35	8,127	406.35
	"	"	"	136.10	2,722	136.10
	"	"	"	432.85	8,659	432.85
	"	"	"	1,371.40	27,428	1,371.40
	"	"	"	365.85	7,357	365.85
	"	"	"	126.95	2,538	126.95
	"	"	"	642.45	12,959	642.45
	"	"	"	599.30	11,986	599.30
	"	"	"	530.35	10,607	530.35
	"	"	"	789.65	15,793	789.65
	"	"	"	1,712.00	34,240	1,712.00
	"	"	"	140.60	2,812	140.60
	"	"	"	808.30	16,166	808.30
	"	"	"	20.00	480	20.00
	"	"	"	34.75	695	34.75
	"	"	"	12,654.95	253,099	12,654.95
	"	"	"	799.45	15,999	799.45
	"	"	"	2,659.90	53,198	2,659.90
	"	"	"	3,558.10	71,162	3,558.10
	"	"	"	54.80	1,096	54.80
	"	"	"	9,557.70	191,034	9,557.70
	"	"	"	377.30	7,547	377.30
	"	"	"	16.70	335	16.70
	"	"	"	4,125.00	82,500	4,125.00
	"	"	"	1,042.00	20,840	1,042.00
	"	"	"	691.95	13,839	691.95
	"	"	"	173.50	3,471	173.50
	"	"	"	346.25	6,925	346.25
	"	"	"	194.80	3,996	194.80
	"	"	"	2,802.30	56,046	2,802.30
	"	"	"	56,700.05	1,134,001	56,700.05
	"	"	"	3,753.65	75,073	3,753.65
	"	"	"	45,864.10	917,283	45,864.10
	"	"	"	5,800.35	116,007	5,800.35
	"	"	"	1,342.15	26,853	1,342.15
	"	"	"	69.15	1,383	69.15
	"	"	"	492.35	9,847	492.35
	"	"	"	934.35	18,697	934.35
	"	"	"	1,733.35	34,674	1,733.35
	"	"	"	161.00	3,220	161.00
	"	"	"	1,010.75	20,315	1,010.75
	"	"	"	379.65	7,593	379.65
	"	"	"	2,021.85	40,437	2,021.85
	"	"	"	1,706.70	34,134	1,706.70
	"	"	"	109.60	2,192	109.60
	Sp.	60c.	per bushel	1,131.95	38,639	1,931.95
	5	per cent	ad val.	2,892.60	57,852	2,892.60
	"	"	"	176.75	3,535	176.75
	"	"	"	12.55	251	12.55
	25	"	"	40,273.40	805,478	40,273.40
	5	"	"	1,650.05	33,001	1,650.05
	"	"	"	110.60	2,272	110.60
	"	"	"	312.65	6,253	312.65
	"	"	"	11,024.15	220,583	11,024.15
				259,374.60	5,288,281	259,374.60
				11,601,104.00	20,697,324	2,138,164.10
9,462,940.00				11,860,478.60	25,985,605	2,397,538.20



Green Coffee per lb.....	0.03
Coffee, dry, ground or roasted.....	0.04
Chicory raw or green, or all other roots and vegetables employed as coffee..	0.03
Chicory dry, roasted or ground.....	0.04
Fish salted or smoked, when not im- ported from the British North Ameri- can Provinces.....	0.01
Fruits preserved in Brandy or other spirits, per gal.....	1.20
Hops, per lb.....	0.01
Lard and Tallow.....	0.01
Malt, per bushel.....	0.60
Oils, viz:	
Coal and Kerosene, distilled, purified, and refined.....	0.20
Naphtha, Benzole, and Refined Petro- leum.....	0.15
Products of Petroleum, Coal, Shale, and Lignite, not otherwise speci- fied.....	0.15
Crude Petroleum.....	0.08
Rice.....	0.01
Soap, common.....	0.01
Starch.....	0.02
Salt, except Salt imported from the United Kingdom, or any British Pos- sessions, or for the use of the Sea and Gulf Fisheries, which shall be free of duty, per bushel of 56 lbs....	0.05
Spirits and Strong Waters, viz:	
Spirits and Strong waters, not hav- ing been sweetened or mixed with any article so that the degree of strength thereof cannot be ascer- tained by Syke's Hydrometer, for every gallon of the strength of proof by such Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, namely:—	
Brandy, per gallon.....	1.20
Geneva, Gin, including Old Tom, per gallon.....	1.10
Spirits, Alcohol, Whiskey, Rye, and other articles of the same kind, unenumerated, per gallon.....	0.90
Rum, per gallon.....	1.00
Rum-Shrub, Cordials, Scheidam Schn- apps, Bitters, and unenumerated articles of like kind, per gallons..	1.50
Cologne Water and Perfumed Spirits not in flasks, per gallon.....	1.50
Cologne Water and Perfumed Spirits when in bottles.....	1.50
Unenumerated Spirits and Strong Waters.....	1.50
Spirits and strong waters imported into Canada, mixed with any ingre- dient or ingredients, and although thereby coming under the denomi- nation of Proprietary Medicines, Tinctures, Essences, Extracts, or any other denomination, shall be nevertheless deemed "Spirits or Strong Waters," and subject to duty as such.....	0.00
Molasses, employed for refining, or for the manufacture of Sugar, per 100lbs.	0.73

SECTION B.

<i>Articles submitted to a specific and ad valorem duty:</i>	
Sugar:—All sugar equal to, or above No. 9, Dutch Standard, twenty-five centum <i>ad valorem</i> , and a specific duty of one cent per lb.	
Below No. 9 Dutch Standard, twenty-five per centum <i>ad valorem</i> , and a specific duty of three-fourths of one cent per lb.	
Cane Juice, Syrup of Sugar or of Sugar Cane, Syrup of Molasses or of Sorghum, Melado, Concentrated Melado, or Con- centrated Molasses, twenty-five per centum <i>ad valorem</i> , and a specific duty of five-eighths of one cent per lb.	
Ale, Beer and Porter, thirty per centum <i>ad valorem</i> , and a specific duty of five cents per gallon in casks, and eleven cents per gallon in bottles (5 quart and 10 pint bottles to be held to contain a gallon.)	
Tea—Black, ten per centum <i>ad valorem</i> , and a specific duty of three cents and one half of a cent per lb.	
Tea—Green, including Japan twenty per centum <i>ad valorem</i> , and a specific duty of seven cents per lb.	
Tobacco, manufactured, except Cigars, and including Snuff, twenty-five per cent. <i>ad valorem</i> , and a specific duty of twenty cents per lb.	
Wines of all kinds' including Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Blder, and Currant Wines, thirty-five per centum <i>ad valorem</i> , and a specific duty of ten cents per gallon (5 quart and 10 pint bottles to be held to contain a gallon.)	
SECTION C.	
<i>Articles Subject to a Duty of 50 per cent. ad valorem.</i>	
Perfumes, not elsewhere specified.	
Perfumed and Fancy Soaps.	
Playing Cards.	
Patent Medicines or Preparations, of which the receipes and ingredients are kept secret, for the relief and cure of diseases.	
SECTION D.	
<i>Articles Subject to a Duty of 25 per cent. ad valorem.</i>	
Unmanufactured Tobacco.	
Molasses, not employed for refining or for the manufacture of sugar.	
Bagatelle Boards, and Billiard Tables and Furnishings.	
Blacking.	
Brooms and Brushes of all kinds.	
Cabinet Ware and Furniture.	
Carpets and Hearth Rugs.	
Carriages.	
Coach and Harness Furniture.	
Chandeliers, Girandoles, and Gas Fittings.	
Cider.	
Clothing or Wearing Apparel, made by hand or sewing-machine.	
Cocoa and Chocolate.	

Drugs, not elsewhere specified.
 Fancy Goods.
 Fireworks.
 Guns, Rifles and Firearms of all kinds.
 Glass and Glassware of all kinds.

Articles subjected to a duty of 25 per cent. ad valorem.

Glassware.
 Hat Plush.
 Iron and hardware,—Cutlery of all kinds.
 Spades, Shovels, Axes, Hoes, Rakes, Forks,
 and Edge Tools, Scythes, and Snaths.
 Spikes, Nails, Taks, Brads, and Springs.
 Stoves and all other Iron Castings.
 Other Hardware.
 Jewellery and Watches.
 Manufactures of India Rubber.
 or Gutta-Percha.
 Manufacturers of Brass or Copper.
 Musical Instruments.
 Stationery.
 Steam Engines—not elsewhere enumerated.

SECTION E.

Articles submitted to a duty of 20 per cent. ad valorem.

Cotton Goods.
 Paper.
 Locomotives and Cars.
 Machines not elsewhere specified.
 Manufactures of Marble.
 Woollens.

SECTION F.

Articles submitted to a duty of 10 per cent ad valorem.

Busts, Statues and Statuettes.
 Sole and Upper Leather.
 Animals except those imported for breeding.
 Fruit of all kinds; Hay, Straw, Bran, Seed
 Grain—not classed as Cereals—Vegetables,
 including Potatoes, Garden stuff, Plants,
 Trees and Shrubs.
 Books, Periodical Publications, Pamphlets,
 Prints, not being Foreign re-prints of Eng-
 lish works, subject to the Copyright laws,
 nor Blank Account Book, nor Memorandum
 or Drawing Books, or re-prints of Canadian
 Books, nor leaves of printed Music.

SECTION G.

Articles Subject to a Duty of 7½ per cent. ad valorem.

Iron:—
 Do in bars, Block, or Pig or Sheets.
 Canada Plates, and Tin.
 Plates—Heated and Pressed.
 Types.

SECTION H.

Articles Subject to a Duty of 5 per cent. ad valorem.

Drawings and Paintings.
 Gems and Medals.
 Acids—Alum, Antimony and Argol.
 Bark, Berries, Drugs, Nuts, Vegetables, and
 Woods used chiefly in dyeing.

Bleaching Powders and Borax.

Colors and other Articles not elsewhere specified.

Cream of Tartar in Crystals.

Lead—Red and White—dry.

Nitre, Sal Ammoniac, Sal Soda, Saltpetre,
 Soda Ash, Soda Caustic, Nitrate, and Silicate of Soda.

Oils—Cocoanut, Pine, and Palm, in their natural state.

Roots—Medicinal—in their natural state.

Vitriol—blue.

Whiting or Whitening.

Zinc—white, dry.

Ashes—Pot, Pearl, and Soda.

Biscuit, and Bread from Great Britain and P. N. A. Provinces.

Bolting Cloth.

Bookbinders' Tools and Implements.

Cotton Candle Wick.

Cement—Marine and Hydraulic—unground.
 Church Bells and Communion Plate.

Cocoa Paste.

Fire Engines, Steam, imported by Municipal Corporations.

Gold Beaters' Brim Moulds and Skins, Gold,
 Silver and Platers' Leaf.

Hoop Skirt Manufacture—Articles for.

Junk and Oakum.

Lithographic Stones.

Lumber—Plank, and Sawed Mahogany,
 Rosewood, Walnut, Cherry, and Chestnut,
 and Pitch Pine.

Machinery, when used in the original construction of Mills or Factories.

Nails—Composition of Sheathing and Composition Spikes.

Oil Cake.

Printers' Implements, viz.—Presses, Electrotype and Stereotype Blocks and Ink.

Straw Plaits, Tuscan and Grass, fancy.

Veneering of Wood or Ivory.

Wire Cloth, of Brass or Copper.

Copper—Pig, Bar, Rod, Bolt and Sheet, and Sheathing, except for covering ships.

Locomotive Engine Frames, Axles, Cranks,

Hoop Iron or Steel for Tires, bent and welded, Crank Axles, Piston Rods, Guide and Slide Bars, Crank Pins, and Connecting Rods.

Railroad Bars and Frogs, Wrought Iron or Steel Chairs, and Fish Plates and Car Axles.

Tubes and Piping, of Brass, Copper, or Iron—drawn.

Wire, of Brass or Copper, round or flat.

Cocoa—Bean and Shell.

Corkwood and Bark.

Eggs.

Emery.

Firewood.

Fish Bait.

Grease and Grease Scraps.

Gum—Copal.

Hay.

Moss, for Upholstery purposes.

Osiers or Willow, for Basket Makers.

Trees, Plants and Shrubs, Bulbs and Roots.

Turpentine, other than Spirits of.

Whale Oil.

Wood, Unmanufactured ordinary.

All articles not mentioned above to be admitted duty free.

We have seen that to meet the extraordinary expenditures that we must make during the next few years, it will be necessary that the revenue from customs duties should be increased \$2,378,856.54; and the inland revenue, \$1,035,188.44. Let us now see how this latter sum should be divided over the different sources of inland revenue.

For the year 1869-70 this source of revenue gave to the Government \$4,410,815.74, as follows:

Excise on spirits.....	\$2,407,135.82
" fermented liquors.....	17,179.97
" malt.....	244,112.49
" manufactured tobacco.....	743,163.19
" tobacco leaf.....	38,125.20
" petroleum.....	183,517.27
Merchandise in bond.....	13,442.71
Inspection fees.....	17,191.86

Total from excise.....\$3,664,468.51

PUBLIC WORKS.

Canal tolls.....	\$422,416.99
Rent of water powers.....	16,856.91
Slides and booms.....	92,784.03
Wharves.....	4,639.34
Roads and bridges.....	6,898.88

Total from Public Works.....	\$543,596.15
Stamps.....	136,276.03
Cutlers' fees.....	65,475.05

Making a total revenue of.....\$4,410,815.74

On these different sources of revenue we have to create an increase of \$1,035,188.44. But it is quite as natural that these duties should, as in the case of the customs' duties, bear heaviest upon those articles which are least necessary to life. It is for this reason that spirits, which, far from being necessary to life, often becomes a cause of death and disorder, should be most heavily charged. In all countries the manufacture and sale of spirituous and fermented liquors is heavily taxed. In England this tax was raised for the first time in the reign of Queen Anne.

Thus, without inconvenience, the revenue from the excise tax on spirits may be increased by \$554,761.43; on fermented liquors by \$4,294.94; and by \$61,178.12 on malt, which is the basis of all these preparations.

Tobacco is also an article of no real utility, and should be heavily taxed. The duties levied on manufactured tobacco should be increased to \$148,632.64, and those on tobacco leaf by \$7,625.04.

The other sources of Inland revenue should also be submitted to an increase of taxation. The receipts from licenses would be increased by \$26,800, by the following changes:

Brewer's Licenses, from..	\$50.00 to \$75.00	50 p.c.
Tobacco Manufacturer's..	50.00 " 100.00	100 p.c.
Distillers.....	250.00 " 275.00	27 p.c.

The receipts from railroads, and from other public works should be increased, by \$184,293.00, and the revenue from other sources in the following proportion:

Measuring of wood, 25 per cent.....	\$16,618.76
Petroleum.....	5 " 9,175.86
Inspection.....	10 " 1,719.18
Warehouses.....	10 " 1,344.47
Canals.....	20 " 84,484.39
Slide and booms....	20 " 18,556.81

\$131,598.27

This increase in the cost of culling, and slideage and boomage is quite trifling, and in no way onerous for the wood trade, which yields immense profits to those engaged in it, which can be increased at will the more easily as they have their market at their exclusive disposition.

As to the increase in Canal tolls, it should not bear upon the quality, but upon the quantity solely. That is to say, if the Government expends twelve millions for giving to the canals a double tonnage capacity, this tonnage at the present rate will at least increase the tolls 25 per cent.

Now to resume the different increases.

Duty on spirits.....	\$554,761.60=35 per cent.
Duty on fermented liquors.....	4,294.94=25 per cent.
Do do malt.....	61,178.12=25 "
Do manufactured tobacco.....	148,632.64=24 "
Do tobacco leaf.....	7,625.04=25 "
Do petroleum.....	9,175.88=5 "
Inspection.....	17,191.86=10 "
Warehouses.....	13,442.71=10 "
Canal tolls.....	84,483.39=20 "
Slides and booms.....	18,556.81=20 "
Railroads, &c.....	104,293.00
Licenses.....	26,800.00

Total increase.....\$1,035,188.44

Present revenue.....4,410,815.74

Making a total revenue

of.....\$5,446,004.18

By adding to the revenue, as shown by the public accounts for 1869-70, all the increase which we have suggested, we reach a total revenue of \$17,306,482.78, divided thus:

Customs Revenue, 1870.....	\$9,462,940.00
Increase.....	2,397,538.70
Excise Revenue, 1870.....	4,410,815.74
Increase.....	1,035,188.44
	\$17,306,482.88

This amount still leaves a deficit of \$505,617.20; as the expenditure will be swelled as we have estimated by \$11,802,099.90. But it must not be forgotten that we have placed at a very high figure the expense to be incurred for the enlargement of the canals and the construction of several other public works, while on the other hand our estimate of the returns which these works will give are very low. If we may believe one of the richest grain merchants of Chicago, the enlargement of the St. Lawrence canals will return to the Government an increase of tolls of five hundred thousand dollars, and would nearly double the trade of Montreal; all the large vessels which navigate the upper lakes could then come here.

We are convinced that in introducing into our fiscal laws the changes which we have suggested, the revenue will certainly cover the expense of Government, as we count upon manufacturing industries taking unexpected proportions. When our manufac-

turers can no longer content themselves with the local market, they will be in a position easily to support foreign competition. As has been the case with boots and shoes, so will it be with our other manufactured products; in a few years we shall be able to manufacture at a less price than any other country.

And now, we pray all men who think

about the industrial question, or the future of their country, to examine this feeble attempt. The criticisms made upon it can but throw further light upon the great question of industry, which encloses the secret of our future national existence. Let the Government raise the tariff, and we shall see before us an era of prosperity worthy of our patriotic aspirations.

CH

